

## Headers

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### **Purpose**

Payroll headers are required to be established each fiscal year in order that the State Controller's Office (SCO) can legally issue payroll warrants for employees. The payroll headers must contain the following information:

- Fiscal year
- Payroll agency code
- Reporting unit code
- Budget function code (CSU Only)
- Uniform account code
- Budgetary description

This information is printed on warrant registers, attendance reports, and other payroll reports and is used for fund/appropriation transfers of payroll amounts.

A payroll header is active for only one fiscal year. Headers are established on an annual basis using:

- The Payroll Header Report (407) PR421 form, which is a preprinted document of the current fiscal year's headers provided to the department by SCO, or
- By using the Payroll Header Change, STD 407 for headers not listed on the PR421.

The SCO payroll header file maintained by the SCO contains the above information for the current and two prior fiscal years, as well as the establishment/abolishment effective dates and the budget function codes, where applicable.

Payments will suspend for any pay period:

- Prior to the effective date of establishment of payroll headers or
- After the effective date of abolishment of payroll headers.

Payments will automatically release when headers are established.

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## Headers, Continued

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### Assignment of codes

The codes used on the headers are assigned as follows:

- Agency code is assigned by SCO, Payroll and Personnel Services Division (PPSD), SACS Unit;
- The Uniform Account Code is assigned by the SCO, Division of Accounting;
- The Reporting Unit, Budget Function Code, if used, and the Budgetary Description are assigned by the department. Budgetary/funding information must reflect information provided by legislation, such as the budget act.

For Office of Human Resources (OHR) staff – questions concerning this information should be directed to the SCO, Division of Accounting.

Unit Code Limitation – due to limitations in ABMS, unit codes under a specific agency code CANNOT be reused after it has been deleted from the SCO payroll header file.

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### Annual header procedures

Each May, Payroll Operations sends out an annual update of existing payroll headers, "Payroll Header Report," form PR 421. This report, a listing of payroll headers for the current fiscal year, is to assist agencies/campuses in the establishment of headers for the new fiscal year.

**Note:** Any header established after the Payroll Header Report, form PR 421, is generated, will require a new form STD 407 (Rev. 4/97) to reestablish for the new fiscal year.

The report is printed on three-part paper. The original and one copy is sent to the agency/campus, while the third copy is retained in Payroll Operations. After the report is updated, the original report is returned to Payroll Operations by the date specified in the instructional letter that accompanied the form PR 421 (typically May 25<sup>th</sup> is the due date).

The agency/campus will retain the updated second copy of the PR421.

**Note:** Payments for the new fiscal year will suspend if the PR 421 is not returned by the stated deadline.

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## Headers, Continued

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### **Annual header procedures (continued)**

If a department is having a mass reorganization of positions/employees and the information is not available in time to complete and return the form PR 421 by the deadline, contact the supervisor in the Position Control Unit. The form PR 421 will only establish a new fiscal year payroll header file. It will not automatically create a transfer of positions or employees, nor will it update mailing addresses. Certified change documents, form STD 607, and a PAR/PPT must be used if such changes are needed. See Section A for instructions to update mailing address.

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### **Changes to payroll headers**

Refer to the Payroll Procedures manual (PPM), Position Process, Section C, #200, Payroll Headers for complete discussion. You can access this section at the following address:

<http://www.sco.ca.gov/ppsd/ppm/index.shtml>

After the annual header update is completed, all header changes must be submitted on "Payroll Header Change," form STD 407 for the following types of header transactions:

- To establish
  - To change
  - To abolish
  - To re-establish abolished header
  - To delete
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## Headers, Continued

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### **Special handling for headers**

A list of payroll headers can be produced upon written request from an agency/campus. The request, directed to Payroll Operations, Position Control Unit, must include agency code(s) and fiscal year(s). Send request to:

State Controller's Office  
Personnel/Payroll Operations Bureau  
Position Control Unit  
P.O. Box 942850  
Sacramento, CA 94250-5878

Note: Whenever a department adds or changes out-of-state reporting units, contact the supervisor of the Position Control Unit, Payroll Operations, since such changes require special handling.

Mass reorganizations of positions/employees must be coordinated with PPSPD. Advance notice of at least one month prior to the effective date is necessary if position roster/employment history listings are required by an agency/campus. Contact the supervisor of the Position Control Unit, Payroll Operations.

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### **Distribution of PR 421 or STD 407**

After the designated Office of Fiscal Services (OFS) staff signs off on the PR 421 or STD 407, the original signed document and three copies are sent to the Personnel Transactions Unit (PTU) manager for distribution. The PTU manager:

- Forwards the original signed documents to the SCO,
- Retains a copy for the OHR files,
- Forwards a copy to the Management Information Retrieval System (MIRS) coordinator, and
- Forwards a copy to the ABMS coordinator.

The MIRS coordinator uses this information to maintain the various definition files, which are used to identify the agency and/or unit codes or create other sort files, which are used to provide separate reports to specific divisions, branches, offices or clients.

The ABMS coordinator uses this information to establish the tables in ABMS for security measures so that specific division/offices/branches or units will only have access to their employees records.

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## Headers, Continued

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**Resources**      The following table depicts the resources available.

RESOURCE	SECTION
Payroll Procedures Manual (PPM) <a href="http://www.sco.ca.gov/ppsd/ppm/index.shtml">http://www.sco.ca.gov/ppsd/ppm/index.shtml</a>	Position Process, Section C, #200, Payroll Headers
Responsible Control Agency and/or Program	SCO

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